

## Internal Service Funds

**Combining Statement of Revenues, Expenses, and Changes in Net Assets  
For the Year Ended June 30, 2003**

	Central Services Fund	Group hospital Insurance Fund	Group Life Insurance Fund
Operating revenues			
Premium income	\$ ---	\$ 67,896,791	\$ 2,837,786
Charges for services	8,587,335	---	---
Total operating revenue	8,587,335	67,896,791	2,837,786
Operating expenses			
Administrative expenses	1,990,403	---	---
Claims incurred	---	---	---
Cost of services	6,175,176	67,145,071	2,286,749
Depreciation	109,397	---	---
Total operating expenses	8,274,976	67,145,071	2,286,749
Operating income (loss)	312,359	751,720	551,037
Nonoperating revenues (expenses):			
Interest income	---	---	55,997
Income (loss) before transfers	312,359	751,720	607,034
Other financing sources (uses):			
Operating transfers in	---	---	---
Transfers out	(1,045,575)	(206,816)	(2,100,000)
Net income (loss)	(733,216)	544,904	(1,492,966)
Net Assets			
July 1, 2002	1,473,641	(3,494,623)	2,608,245
June 30, 2003	\$ 740,425	\$ (2,949,719)	\$ 1,115,279

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Tort Liability Fund	Employer Insurance Fund	Total
\$ 106,257	\$ 2,867,743	\$ 73,708,577
---	8,549	8,595,884
106,257	2,876,292	82,304,461
---	---	1,990,403
---	---	---
21,341	3,333,704	78,962,041
---	---	109,397
21,341	3,333,704	81,061,841
84,916	(457,412)	1,242,620
---	---	55,997
84,916	(457,412)	1,298,617
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---	(219,318)	(3,571,709)
84,916	(676,730)	(2,273,092)
96,052	(5,692,920)	(5,009,605)
\$ 180,968	\$ (6,369,650)	\$ (7,282,697)